OFFICE OF THE DEPUTY COMMISSIONER OF INCOME-TAX, BANGALORE DIVISION.

Notification dated 19th October 1948.

It is hereby notified for the information of the public that the Office of the Income-tax Officer, Arsikere Circle, Arsikere, is shifted to Hassan and is located in Krishnarajapuram Extension, in a building belonging to Sri A. S. Gurulingappa, Proprietor, Nanjundesvara Bus Service.

M. RAMASWAMAIYA,
Dy. Commr. of Income-tax.

5489

OFFICE OF THE CONTROLLER OF CIVIL SUPPLIES IN MYSORE, BANGALORE.

Dated 6th October 1948.

(Press Note.)

DISTRIBUTION OF TEXTILES.

No. T1.—2272—48-49. It is hereby notified for the information of the public that with a view to restricting the rise in prices of cloth and yarn, and to make available the above, to the consumer at controlled rates, the Government of India have announced their Textile Policy on the main features of the policy are that control over production in the Mills and the fixation of ex-Mill prices rest with the Textile Commissioner, Bombay, and the Provinces and States are allowed to fix the margin of profits to the various classes of dealers and to arrange the distribution through such agency as the Provincial or State Government may consider suitable in their respective areas.

2. On the lines of the legislations passed by the Central Government the following Acts have been passed in Mysore to give effect to the future Textile Policy in Mysore State.

1. The Mysore Textile (Control) Order, 1948.
2. The Mysore Cotton Cloth Dealers' (Licensing) Order, 1948.
3. The Cotton Yarn (Control of Distribution) Order, 1948.

3. The Government of Mysore have decided to arrange distribution of cloth and yarn through the usual trade channelsa nd have retained three links in the chain of distribution *viz.*, Procurers, Wholesale Dealers and Retailers. Wherever it is found necessary and feasible, services of well organised Co-Operative Societies will also be made use of.

4. A procurer cannot be a wholesale dealer and *vice versa*, and the dealers are not entitled to more than one margin of profit, where a procurer is also a wholesale dealer, as in the case of yarn, the party is entitled to wholesale margin only and the procurers' margin should be remitted to Government.

5. The procurers would procure the cloth and yarn from the Mills for which they have been appointed as procurers. They are entitled to charge over ex-mills rates ½ centage which they have to remit to Government, 1½ per cent procurers, margin which they could retain for their services and ¼ per cent to cover handling charges. Thus when the goods, pass their hands, it should not exceed 2¼ per cent over ex-Mills prices in the case of goods of local mills. As regards procurement of cloth and yarn from mills outside Mysore State, they have to charge ½ centage which they should remit to Government and 2 per cent procurers' margin to be retained for their services and 2 per cent transport charges for moving the goods from outside stations to Bangalore. Thus in the case of goods from mills situated outside Mysore, it should not cost more than 4½ per cent over ex-mill rates when the goods leave the procurers' hands.

6. *Wholesale Dealers:*—The wholesale dealers are the class of dealers who receive bulk supplies from procurers as per allotment from the office and who in turn supply to the retailers linked to them. They are entitled to 3 per cent over ex-mill rates and ¼ per cent for handling charges. Thus they should charge over their purchase price (which should not exceed above the levels stated in para 5) and add 3¼ per cent and release the goods to the retailers.

7. *Retailers:*—The retail dealers who remove the goods from the Wholesale Dealers and arrange distribution to the consumers, are entitled to 9 per cent calculated on ex-mill rates. Where a wholesale dealer delivers cloth or yarn to a retailer in the centre of distribution instead of from his godown, he is entitled to 1¼ per cent extra of ex-mill rates to cover the transportation charges. When a Retailer attached to a Wholesale Dealer elects to purchase goods from the Wholesale Dealers, ex-Godown, the Wholesale Dealer should not claim 1¼ per cent but the Retailer should be entitled to charge the same on the consumers in addition to the margin of profit allowed to him *i. e.*, 9 per cent. When the goods are delivered to Retailers within the limits of Bangalore City and C. &. M. Station neither the Wholesale dealers nor the retailers charge the 1¼ per cent transport charges. In effect, the maximum retail selling price should not exceed 15¾ per cent and 18 per cent over ex-mill prices in respect of local and outside Mysore goods respectively exclusive of octroi and sales tax, and other taxes in force in places outside the limits of Bangalore City and C & M Station.

8. The maximum selling price should not exceed 14½ per cent and 16¾ per cent over ex-mill prices in respect of local and foreign mill goods when sold in Bangalore City and C & M Station.

9. While calculating the percentage of margins, or expenses allowed to each class of dealers, the percentage should be calculated on ex-mill rates and not on the purchase price.

10. *Selection of Retailers.*—The Deputy Commissioners of each district have been requested to furnish a panel of names of retailers on the basis of 5 dealers for each hobli within their jurisdiction. The list would be scrutinised in this office with the available records and final list would be prepared after eliminating such of those on whom there had been complaints during the previous controls such as hoarding, profiteering, black-marketing, smuggling, case of refusal to sell cloth and yarn, non-maintenance of records etc.

11. Since the number of retailers was unmanageable as it existed during the previous controls, it has become imperative to reduce the number to a manageable minimum.

12. When once the procurers, whole salers and retailers, are selected, the parties would be intimated to remit the License fee to the treasury to the head of account to be specified and to forward their applications to this office in the prescribed form (No. A. Schedule) as per the Mysore Cotton Yarn (Control of Distribution) Order, 1948, and form II of the Mysore Cotton Cloth Dealers Licensing Order, 1948, published in the Extraordinary Gazette dated the 4th September 1948. They should follow the form referred to above and no separate forms will be supplied from this office. The fee payable by the dieffrent classes of dealers as per Notification No. SD. 1756-C. 0. 3-48-1 dated 3rd/4th September 1948, Rule 6 of the Mysore Cotton Cloth Dealers' Licensing Order of 1948 and rule 4 of the Mysore Cotton yarn (Control of Distribution) Order, 1948, is as follows:—

Wholesale Dealers.	Rs. 100/- p. a.
Retailers.	15/- p. a.

13. *Method of Distribution:*—The distribution of yarn and cloth in Bangalore City and Civil Station area would be arranged by this office. The distribution in other places will be entrusted to the Deputy Commissioners of each District. The Deputy Commissioners have also been requested to suggest six names for each Taluk to form Taluk Advisory Committees to advise the distribution in each taluk as would be arranged by the Departmental staff.

M. K. APPAJAPPA,
Controller.

5217

OFFICE OF THE REGISTRAR OF JOINT-STOCK COMPANIES AND OF FIRMS IN MYSORE.

Annexure

RULES FOR THE GRANT OF AUDITORS' CERTIFICATES.

The Rule I (A) as amended reads as follows :—

1. (*A*) "The Government may upon the receipt of on application in this behalf from any person who is not below 21 years of age and (*a*) who has satisfied a test recognised by the Government as sufficient for the purpose of the Rule, or (*b*) who has at least five years' practical training in auditing accounts under a person or persons who has or have been granted a certificate under these Rules and who can satisfy the Government as to his competency, grant to any such person a certificate entitling the holder thereof to act as an auditor of companies.

(*B*) For the purposes of clause (*a*) of the above sub-rule, the following shall be recognised as sufficient tests:—

(*i*) Texts prescribed in Part II of the Auditors' Certificate Rules of the Government of India issued with Notification (Registration of Accounts) No. 213 (*ii*) T. and E. (A. B.), dated 26th March 1932, as amended from time to time.

(*ii*) Membership of any of the following institutes and societies : —

(1) The Institute of Chartered Accountants in England and Wales.

(2) The Society of Incorporated Accountants and Auditors, London.